



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্রাপ্ত কৰ্ত্তৃত্বৰ দ্বাৰা প্রকাশিত

PUBLISHED BY THE AUTHORITY

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No. 662 Dispur, Wednesday, 15th November, 2017, 24th Kartika, 1939 (S.E.)

GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR

OFFICE OF THE COMMISSIONER OF STATE TAX, ASSAM :: KAR BHAWAN

NOTIFICATION No. 18/2017-GST

The 15th November, 2017

No. CT/GST-14/2017/62.- In exercise of the powers conferred by the second proviso to sub-section (1) of section 37 of the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017) (hereafter in this notification referred to as "the said Act"), and in supersession of notification No. 9/2017-GST, dated the 12th September, 2017, published in the Assam Gazette, Extraordinary, vide number 532, dated the 12th September, 2017, except as respects things done or omitted to be done before such supersession, the Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing the details of outward supplies in **FORM GSTR-1** under sub-section (1) of section 37 of the said Act for the months as specified in column (2) of the Table, by such class of registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year, till the time period as specified in the corresponding entry in column (3) of the said Table, namely:-

Table

Sl No.	Months for which the details in FORM GSTR-1 are furnished	Time period for furnishing the details in FORM GSTR-1
(1)	(2)	(3)
1	July - October, 2017	31 st December, 2017
2	November, 2017	10 th January, 2018
3	December, 2017	10 th February, 2018
4	January, 2018	10 th March, 2018
5	February, 2018	10 th April, 2018
6	March, 2018	10 th May, 2018

The extension of the time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 and sub-section (1) of section 39 of the Act, for the months of July, 2017 to March, 2018 shall be subsequently notified in the Official Gazette.

ANURAG GOEL,
Commissioner of State Tax, Assam,
Dispur, Guwahati.